

Prof. Dan Amiram, PhD, CPA

The Vice Dean and Professor of Business, Tel Aviv University, Coller School of Management

(Updated: October 2018)

Tel Aviv University – Coller School of Management
Recanati, 338
Ramat Aviv
Tel Aviv, Israel 6997801

Phone: +972-3-640-8508
danamiram@tauex.tau.ac.il
<http://sites.google.com/site/danamiram>

ACADEMIC EMPLOYMENT:

Tel Aviv University – Coller School of Management

October 2018- **The Vice Dean of the Coller School Management**

July 2018- **Professor of Business (Full Professor; Professor Min Ha'minyan)**
 Head of the Hogege Blockchain Research Institute
 Head of the Fintech concentration in the MBA program

Columbia University Graduate School of Business

2016- Nov 2018 **Philip H. Geier Associate Professor of Business**

2011- July 2016 **Assistant Professor of Accounting, Business Law and Taxation**

OTHER ACADEMIC AFFILIATIONS:

2013-2017 **Research Fellow - The National Center for the Middle Market – GE
Capital and Ohio State University**

EDUCATION:

2007 – 2011 **PhD. Business**, University of North Carolina at Chapel Hill

2004 – 2007 **M.A. Economics**, Ben-Gurion University, Israel

2000 – 2003 **B.A. Economics and Accounting**, Ben-Gurion University, Israel

PEER REVIEWED PUBLISHED AND ACCEPTED FOR PUBLICATION PAPERS:

- 1) Amiram, D., Bauer, A. and Frank, M.M., 2019 Forthcoming. "Tax Avoidance at Public Corporations Driven by Shareholder Taxes: Evidence from Changes in Dividend Tax Policy". *The Accounting Review*
- 2) Amiram, D., Kalay, A., Kalay, A. and Ozel, N.B., 2018. Information Asymmetry and the Bond Coupon Choice. *The Accounting Review*, 93(2), pp. 37-59.
- 3) Amiram, D., Landsman, W.R., Owens, E.L. and Stubben, S.R., 2018. How are analysts' forecasts affected by high uncertainty? *Journal of Business Finance & Accounting*, 45(3-4) pp.40-71.
- 4) Amiram, D., Bozanic, Z., Cox, J.D., Dupont, Q., Karpoff, J.M. and Sloan, R.G., 2018. Financial Reporting Fraud and Other Forms of Misconduct: A Multidisciplinary Review of the Literature. *Review of Accounting Studies*, 23(2), pp. 732-783.
- 5) Amiram, D. and Owens, E., 2018. Sign reversal in the relationship between income smoothing and cost of debt. *Journal of Business Finance & Accounting*, 45(1-2), pp.40-71.
- 6) Amiram, D., Beaver, W.H., Landsman, W.R. and Zhao, J., 2017. The effects of credit default swap trading on information asymmetry in syndicated loans. *Journal of Financial Economics*, 126(2), pp.364-382.
- 7) Amiram, D., Kalay, A. and Sadka, G., 2016. Industry characteristics, risk premiums, and debt pricing. *The Accounting Review*, 92(1), pp.1-27.
- 8) Amiram, D., Owens, E. and Rozenbaum, O., 2016. Do information releases increase or decrease information asymmetry? New evidence from analyst forecast announcements. *Journal of Accounting and Economics*, 62(1), pp.121-138.
- 9) Amiram, D. and Frank, M.M., 2015. Foreign portfolio investment and shareholder dividend taxes. *The Accounting Review*, 91(3), pp.717-740.
- 10) Amiram, D., Bozanic, Z. and Rouen, E., 2015. Financial statement errors: Evidence from the distributional properties of financial statement numbers. *Review of Accounting Studies*, 20(4), pp.1540-1593.
- 11) Galil, K., Shapir, O.M., Amiram, D. and Ben-Zion, U., 2014. The determinants of CDS spreads. *Journal of Banking & Finance*, 41, pp.271-282.
- 12) Amiram, D., 2012. Financial information globalization and foreign investment decisions. *Journal of International Accounting Research*, 11(2), pp.57-81.

WORKING PAPERS:

- 1) Ashiq, A., Amiram, D., Kalay, A. and Sadka, G. "External Forces and Firm-Level Disclosure: The Role of Industry Sensitivity".
- 2) Abudy, M., Amiram, D., Rozenbaum, O. and Shust, E. "Do executive compensation contracts maximize firm value? Evidence from a quasi-natural experiment".

- 3) Amiram, D. and Owens, E., “Accounting Information and Loss Given Default”.
- 4) Amiram, D., Chircop, J., Landsman, W. and Peasnell, K. “Mandatorily Disclosed Materiality Thresholds, their Determinants, and their Association with Earnings Multiples”.
- 5) Amiram, D., Bozanic, Z., Bradshaw, M. and Rozenbaum, O. “Selective Information Channels for Investment Research”
- 6) Amiram, D., Huang, S. and Rajgopal, S. “Does Financial Misconduct Pays Off even when Discovered”.
- 7) Amiram, D., Cserna, B. and Levy, A. “Volatility, Liquidity and Liquidity Risk”.
- 8) Amiram, D., Landsman, W., Peasnell, K. and Shakespeare, K. “Market Reaction to Securitization Retained Interest Impairments: Are Implicit Guarantees Worth the Paper They’re Not Written On?”.

TEACHING EXPERIENCE:

2017-	Tel Aviv University – Coller School of Management 1) Financial Statements Analysis and Valuation (Accounting Undergraduate) <ul style="list-style-type: none"> • Average instructor ratings (B term 2017) <ul style="list-style-type: none"> ○ 6.83/7
2012- 2016	Columbia University – Graduate School of Business <ul style="list-style-type: none"> • Columbia Business School Dean’s Award for Teaching Excellence 1) Financial Accounting (Core MBA class) <ul style="list-style-type: none"> • Average instructor ratings (Spring 2012, Fall 2012, Fall 2013, Fall 2014, Fall 2015, Fall 2016) <ul style="list-style-type: none"> ○ 4.8/5 • Teaching Mentor for Professors Suresh Nallareddy and Moritz Hiemann • Core Course Coordinator (2013-2016) 2) Finance and Accounting for nonfinancial executives (Executive Education) 3) Empirical Research in Accounting (PhD class)
2010	University of North Carolina at Chapel Hill, Kenan-Flagler Business School Instructor, Introduction to Financial Accounting (Undergraduate) <ul style="list-style-type: none"> • Average instructor ratings - 4.94/5
2008-2010	University of North Carolina at Chapel Hill, Kenan-Flagler Business School Teaching Assistant, Prof. Wayne Landsman, Advanced Financial Accounting (MBA)
2004-2007	Ben-Gurion University and its affiliated colleges (Sapir and Achva) Instructor, Accounting Theory and International Accounting (Undergraduate) Instructor, Introduction to Financial Accounting (Undergraduate)

PROFESSIONAL EXPERIENCE:

2018-	Mercantile Bank Board of Directors member - Chairman of Board's Risk Management committee
2017-	United Nations Chairman of the United Nations Internal Controls Advisory Group
2015 – 2017	Photomedex (NASDAQ: PHMD) Board of Directors member – Chairman of the board's audit committee
2014 –	Opportunity Network Board of Directors member – Chairman of the board's finance and audit committee
2014 –2015	Practice Makes Perfect Board of Directors member - Chairman of the board's finance and audit committee
2006 – 2007	Shaal-Human Resources LTD Board of Directors member –Chairman of the board's finance committee
2005 – 2007	Makhteshim–Agan Industries LTD Assistant to the chief corporate controller -Part of the controlling and finance staff of the world's largest multinational generic agrochemical corporation
2003 – 2005	PricewaterhouseCoopers (PwC) - Kesselman & Kesselman CPA –Senior Auditor
1995 – 2000	Israeli Defense Forces officer Rank: major <i>Last position:</i> Commanding officer of a 300 men logistics unit

HONORS and AWARDS:

- The Sanford C. Bernstein & Co. Center for Leadership and Ethics Research Grant (2018)
- The 2017 AAA/Deloitte Foundation Wildman Medal Award for “research published during the five calendar years preceding the year of the award which is judged to have made the most significant contribution to the advancement of the practice of public accountancy”
- Henry and Felicite Latane Banquet Keynote Speaker (2017)
- Tel Aviv Stock Exchange opening bell ceremony Speaker (2017)
- The Raya Strauss Family Business Research Center Grant (2017)
- The Raymond Ackerman Family in Israeli Corporate Governance Grant (2017)
- The Inaugural FARS Meeting Best Paper Award (2014)
- Columbia Business School Award for Teaching Excellence (2013)
- The National Center for the Middle Market Research Fellowship (2013)
- The Jerome A Chazen Institute of International Business Research Support (2012)
- Outstanding Graduate of the Kenan-Flagler Business School Award (2011)
- AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow, Lake Tahoe (2010)
- International Tax Policy Forum research award (2009) for “The Effects of the Taxation of Dividends on Foreign Portfolio Investments around the World”

- Medal for Exceptional Scholastic Achievements awarded by the Institute of Certified Public Accountants in Israel. (2003)
- Ben-Gurion University M.A research fellowship (2004-2005)
- PwC Outstanding Employee Award (2004)
- PwC summer fellowship (2002)

PRESENTATIONS:

2018:	London School of Economics Ben Gurion University Bocconi University (Scheduled) HKUST (Scheduled)
2017:	Tilburg University Humboldt University of Berlin Columbia University – Burton workshop WHU Ben Gurion University European Accounting Association Symposium Bar Ilan University Tel Aviv University
2016:	Boston University Tel Aviv University Yale University Columbia Law School Columbia University – Burton workshop CARE conference
2015:	IDC Dartmouth Accounting Research Conference
2014:	Gerorge Washington University London Business School Accounting Symposium (discussant) UNC Chapel Hill University of Utah
2013:	Harvard University X 2 Columbia University – Burton workshop UNC Chapel Hill Ben Gurion University Tsinghua University UCLA Boston College
2012:	Columbia University – Burton workshop The University of Rochester AAA Annual meeting, Washington DC Temple University Northwestern University
2011:	The Ohio State University University of Chicago MIT University of Michigan Duke University Wharton Columbia University Dartmouth College

	Stanford University
	New York University
	Emory University
	AAA Annual meeting, Denver
	Burton Conference – Columbia University
	Conference on Financial Economics and Accounting (discussant)
2010:	UNC Tax Symposium
	NC State University
	University of Virginia- Darden School of Business
	Tel Aviv University
	AAA Annual meeting, San Francisco
2008:	The Institute of Certified Public Accountants in Israel.

ATTENDED CONFERENCES:

2018:	Tel-Aviv University Accounting Conference
	London Business School Accounting Symposium
2017:	AAA Annual meeting, San Diego, CA
	Tel-Aviv University Accounting Conference
	European Accounting Association Annual meeting
	London Business School Accounting Symposium
	Burton Conference – Columbia University
2016:	Review of Accounting Studies
	AAA Annual meeting, New York, NY
	Burton Conference – Columbia University
	London Business School Accounting Symposium
	Yale Accounting Summer Conference
	Columbia Law School Tax Conference
	CARE Conference
2015:	Review of Accounting Studies Conference
	Colorado Summer Conference
	London Business School Accounting Symposium
	Global Issues in Accounting Conference
	Burton Conference – Columbia University
2014:	UNC Tax Symposium
	FARS conference
	AAA Annual meeting, Atlanta, GA
	London Business School Accounting Symposium
	Global Issues in Accounting Conference
	Review of Accounting Studies Conference
	Burton Conference – Columbia University
2013:	UNC Tax Symposium
	JBFA conference
	Colorado Summer Conference
	CARE conference
	Tsinghua University Corporate Governance Conference
	Global Issues in Accounting Conference
	Burton Conference – Columbia University
2012:	Review of Accounting Studies Conference
	Journal of Accounting Research/NY Fed Conference
	Burton Conference – Columbia University

	Notre Dame accounting camp
	New Faculty consortium
	UNC Tax Symposium
	NYU Summer Camp
	Colorado Summer Conference
	CARE conference
	AAA Annual meeting, Washington DC
2011:	Darden/Review of Financial Studies Conference
	UNC Tax Symposium
	CARE conference
	AAA Annual meeting, Denver
	Colorado Summer Conference
	Conference on Financial Economics and Accounting – Indiana University
	Burton Conference – Columbia University
2010:	Journal of Accounting and Economics Conference
	Duke/UNC Fall camp
	UNC Tax Symposium
	AAA Annual meeting, San Francisco
	Global Issues in Accounting Conference
	Journal of Business Finance and Accounting Conference
	AAA Deloitte/J. Michael Cook Doctoral Consortium, Tahoe City
2009:	FARS Midyear Doctoral Consortium
	FARS Midyear Conference, New Orleans
	8 th Annual Darden International Conference
	Duke/UNC Fall camp
	UNC Tax Symposium
	Global Issues in Accounting Conference
	CIBER doctoral consortium
2008:	University of Illinois IFRS Symposium, Chicago
	Duke/UNC Fall camp
	UNC Tax Symposium
2007:	Duke/UNC Fall camp

MEMBERSHIPS, CERTIFICATIONS:

- CPA (ISR)
- American Accounting Association (AAA)
- European Accounting Association (EAA)
- Institute of Certified Public Accountants in Israel (ICPAS)

DISSERTATION COMMITTEES: (first placement in parenthesis)

- Accounting (Columbia):
 - Jon Kerr* (Baruch College)
 - Oded Rozenbaum* (George Washington University)
 - Shira Cohen (Temple University)
 - Miguel Duro (IESE)
 - Ethan Rouen* (Harvard University)
 - Xinlei Li (HKUST)
 - Erik Johannesson (Baruch College)
- Accounting (Other):
 - Sarah Kröcher* (Candidate at Humboldt University of Berlin – Placed in Lancaster University)
- Finance (Columbia):
 - Mattia Landoni (SMU)

*indicates that I was the chairman or co-chairman of their dissertation committee (Columbia University has two roles in a dissertation committee a sponsor and a chairperson)

AD-HOC REVIEWER:

- Referee for the “Journal of Finance”
- Referee for the “Journal of Accounting and Economics”
- Referee for the “Journal of Accounting Research”
- Referee for the “The Accounting Review”
- Referee for the “Review of Accounting Studies”
- Referee for “Management Science”
- Referee for “Journal of Accounting and Public Policy”
- Referee for “Journal of Banking and Finance”
- Referee for “Contemporary Accounting Research”
- Referee for “The European Accounting Review”
- Referee for “Journal of Business, Finance and Accounting”
- Referee for “Journal of International Financial Markets, Institutions & Money”
- Referee for “Journal of International Accounting Research”
- Referee for “Accounting and Business Research”
- Referee for “Journal of Financial Markets”
- The Blavatnik Interdisciplinary Cyber Research Center
- Research Grants Council (RGC) of Hong Kong
- Israel Science Foundation
- The German Israeli Foundation for Scientific Research and Development
- Referee for FARS conferences
- Referee for AAA annual meetings

SERVICE:

- Editorial Advisory and Review Board Member of *The Accounting Review* (2017-)
- Associate Editor of *Innovations in Management* (2017-)
- Columbia Business School accounting core course coordinator (2013-2016)
- Columbia Business school new faculty teaching mentoring program (mentor to Professor Suresh Nallareddy and Moritz Hiemann)
- Advisory Board member of the AICPA, ACFE task force for developing comprehensive fraud risk management protocols (2015- 2016)
- Finance and Economics faculty recruiting committee – outside member (2016)
- 2016 CARE conference – co-organizer

MEDIA:

- Research and opinions were featured in Wall Street Journal, New York Times, Forbes, CFO magazine, Value Walk, China Central TV, SOX compliance Journal and more.